



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Hunter's Run Conservancy District  
Fairfield County  
Lancaster, Ohio 43130

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hunter's Run Conservancy District, Fairfield County (the District) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. In 2019, the District did not integrate budgetary amounts into their accounting system. Failing to utilize the accounting records required by **Ohio Admin. Code 117-2-02(D)(2)** and **117-2-02(D)(3)** could result in disbursements exceeding appropriations **Ohio Rev. Code §5705.41(B)**.
2. In both fiscal year 2020 and 2019, the District did not consistently certify the availability of funds prior to the purchase commitment for any expenditures. The Fiscal Officer should certify all disbursements or issue Then and Now Certificates requiring certification in accordance with **Ohio Rev. Code § 5705.41(D)**.
3. In fiscal year 2020, the District filed their financial statements with the Hinkle filing system on March 23, 2021 which was after the deadline of March 1, 2021 as required by **Ohio Rev. Code § 117.38**.
4. The District did not display or post their Public Records Policy in a conspicuous place within the District's public office(s) as required by **Ohio Rev. Code § 149.43(E)(2)**. Additionally, the District did not provide written evidence that the Public Records Policy was provided to the records custodian/manager in accordance with **Ohio Rev. Code § 149.43(E)(2)**.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

August 10, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**HUNTERS RUN CONSERVANCY DISTRICT**

**FAIRFIELD COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 9/7/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)